

REMARKS

Claims 18-24 have been cancelled herein without prejudice. Claims 1, 2, 4, 7, 10, 13, and 14 have been amended. No new matter has been introduced.

In the Office Action dated October 5, 2005, the Examiner identified the following three sets of claims and required, under 35 U.S.C. § 121, that the application be restricted to only one of the sets of claims:

- I. Claims 1-13, drawn to a specific accounting tax preparation method, classified in class 705, subclass 31.
- II. Claims 14-17, drawn to a second accounting and tax processing method, classified in class 705, subclass 31.
- III. Claims 18-24, drawn to finance and tax strategies, classified in class 705, subclass 36T.

In response to the restriction requirement, Applicant hereby provisionally elects, with traverse, to continue prosecution of the claims identified as Invention I, i.e., claims 1-13. However, Applicant respectfully traverses the restriction requirement and submits that a full and complete examination of the claims identified as Invention I will also include examination of the claims identified as Invention II.

More specifically, Applicant respectfully submits that the claims of Invention I should not be examined separately from the claims of Invention II because the two groups of inventions are directed to similar subject matter. The Manual of Patent Examining Procedure (MPEP) § 803 provides that, "If the search and examination of all the claims in an application can be made without serious burden, the examiner must examine them on the merits, even though they include claims to independent or distinct inventions." In this regard, it is also respectfully noted that, contrary to the Examiner's statement, the inventions identified as "I" and "II" have not "acquired

a separate status in the art as shown by their different classification"; rather, the Office Action of October 5, 2005 indicates that both inventions are "classified in class 705, subclass 31."

As such, it is respectfully submitted that Invention II should be searched and examined along with Invention I to avoid unnecessary delay and expense to the Applicant and duplicative examination by the Patent Office. Accordingly, Applicant respectfully requests that Invention II be prosecuted together in the same application with Invention I.

Upon entry of this amendment and provisional election, claims 1-13 will be pending. Applicant reserves the right to later file one or more divisional applications directed to the subject matter of the non-elected/cancelled claims.

Claims 1, 2, 4, 7, 10, 13, and 14 have been amended in order to clarify the subject matter and/or correct typographical errors appearing therein. No new matter has been introduced.

An action on the merits is respectfully requested.

Respectfully submitted,

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